

UNITED STATES DISTRICT COURT
DISTRICT OF MINNESOTA

UNITED STATES OF AMERICA,

Plaintiff,

INFORMATION

26 U.S.C. § 7206(1)

26 U.S.C. § 7203

JASON WAYNE LEAS,

Defendant.

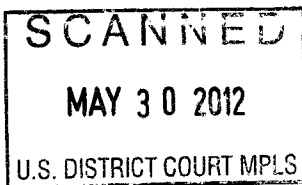
THE UNITED STATES ATTORNEY CHARGES THAT:

COUNT 1

The United States Attorney charges Jason W. Leas with making and signing a materially false U.S. Individual Income Tax Return in violation of Title 26 U.S.C. § 7206(1), (2) failing to file a Quarterly Federal Excise Tax Return, and (3) failing to pay federal excise tax both in violation of 26 U.S.C § 7203.

COUNT ONE

1. On or about May 20, 2008 in the District of Minnesota Jason W. Leas, a resident of Crookston, Minnesota did wilfully make and subscribe a 2007 U.S. Individual Income Tax Return Form 1040 which was verified by an electronic declaration that it was made under the penalties of perjury and which he did not believe to be true and correct as to every material matter.
2. Leas's 2007 Form 1040 which was prepared and signed in the District of Minnesota and which was electronically filed with the Internal Revenue Service stated that his taxable income was \$67,224 and that he owed taxes of



FILED MAY 29 2012

RICHARD D. SLETTEN

JUDGMENT ENTD

DEPUTY CLERK

\$13,319 whereas, as he then and there knew and believed, that he had unreported taxable income of \$120,151 and owed additional income taxes of at least \$36,872.

In violation of Title 26, United States Code, Section 7206(1).

COUNT TWO

1. During the period from July 1, to September 30, 2005 Jason W. Leas conducted a business under the name of Best Used Trucks of Minnesota with its principal place of business in Crookston, Minnesota.
2. Leas sold new end dump trailers and new grain boxes to retail customers upon which sales there were due and owing for the quarter ending September 30, 2005 federal excise taxes in the amount of \$14,800.60 to the United States of America.
3. Jason W. Leas therefore was required by law on or before October 31, 2005 to make and file a Form 720 Quarterly Federal Excise Tax Return for Best Used Trucks of Minnesota to the Internal Revenue Service Center at Covington, Kentucky or to a person assigned to receive returns at the local office of the Internal Revenue Service office at Grand Forks, North Dakota or to another IRS office permitted by the Commissioner.
4. Well knowing and believing all of the foregoing Jason W. Leas, in the District of Minnesota and

elsewhere, did willfully fail to make and file said Form 720 Quarterly Federal Excise Tax Return at the time required by law.

In violation of Title 26 United States Code Section 7203.

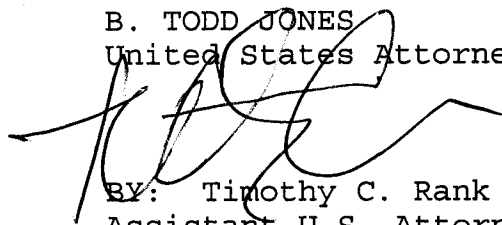
COUNT THREE

1. During the time period from January 1, to March 31, 2006 Jason W. Leas conducted a business under the name of Best Used Trucks of Minnesota with its principal place of business in Crookston, Minnesota.
2. Leas sold new end dump trailers and new grain boxes to retail customers upon which sales there were due and owing federal excise taxes in the amount of \$9,636.00 for the quarter ending March 31, 2006 to the United States of America.
3. Jason W. Leas therefore was required by law to timely pay the tax to the Internal Revenue Service.
4. Well knowing and believing all of the foregoing, Jason W. Leas did willfully fail in the District of Minnesota and elsewhere to pay the required federal excise tax.

In violation of Title 26, United States Code Section 7203.

Dated: 5/29/12

B. TODD JONES
United States Attorney

A handwritten signature in black ink, appearing to read 'T. Rank', is written over the typed name of Timothy C. Rank.

BY: Timothy C. Rank
Assistant U.S. Attorney
Attorney ID No. 245392